



Hundredth Legislature - Second Session - 2008  
**Introducer's Statement of Intent**  
**LB 864**

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**Chairperson:** Ray Janssen  
**Committee:** Revenue  
**Date of Hearing:** February 1, 2008

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 864 would change the standard of review for appealed cases to the Tax Equalization and Review Commission. In order to prevail on appeal, the current standard of review requires that the appellant show that the action taken by the county board of equalization was unreasonable or arbitrary. The standard of review to be adopted by LB 864 would require the appellant to show by clear and convincing evidence that the action of the county board of equalization was without sufficient basis. In case of appeal of the value of the property, the greater weight of the evidence would establish a different taxable value.

The subject of standard of review has been addressed before by the Revenue Committee. LB 294 and LB 332 were introduced in the 2007 Legislative Session and LR 114 was an interim study conducted by the Revenue Committee in 2007. The standard of review proposed in LB 864 (clear and convincing) still places a very high burden on the appellant in order to prevail, but it is not as high as the current standard of review (unreasonable or arbitrary).

**Principal Introducer:** \_\_\_\_\_  
**Senator Chris Langemeier**